

ABSTRACT OF THE DISCLOSURE

A semiconductor device comprises a semiconductor substrate, a MOSFET including a double gate structure provided on the semiconductor substrate, and an
5 isolation region for isolating the MOSFET from other elements comprising a trench provided on the surface of the semiconductor substrate and an insulator provided in the trench, a part of the isolation region in the trench around the MOSFET having a bottom deeper than
10 other part of the isolation region.